

**§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).**

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bureau of Accounts. In both cases, the carrier shall support the request with full details.

**PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS**

Sec.

1243.1 Revenues, expenses and income.

1243.2 Condensed balance sheet.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of the Secretary, Interstate Commerce Commission, Washington, DC 20423.

**§ 1243.1 Revenues, expenses and income.**

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Bureau of Accounts, Interstate Commerce Commission, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

(Secs. 12, 20, 24 Stat. 383, 386; 49 U.S.C. 12, 20) [37 FR 5503, Mar. 16, 1972]

**§ 1243.2 Condensed balance sheet.**

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter,

until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of balance sheet items in accordance with quarterly report Form CBS, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Bureau of Accounts, Interstate Commerce Commission, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

(Secs. 12, 20, 24 Stat. 383, 386; 49 U.S.C. 12, 20) [37 FR 5503, Mar. 16, 1972]

**PART 1244—WAYBILL ANALYSIS OF TRANSPORTATION OF PROPERTY—RAILROADS**

Sec.

1244.1 Definitions.

1244.2 Applicability.

1244.3 Sampling of waybills.

1244.4 Date of filing.

1244.5 Retention of files.

1244.6 Special studies.

1244.7 Analysis of waybill data.

1244.8 Procedures for the release of waybill data.

AUTHORITY: 49 U.S.C. 10303, 10321, 10709, 11144, 11145; 5 U.S.C. 552 and 553.

SOURCE: 46 FR 26784, May 15, 1981, unless otherwise noted.

**§ 1244.1 Definitions.**

(a) *Railroad*—an individual railroad or terminal company subject to the Interstate Commerce Act and every receiver, trustee, executor, administrator or assignee of any such railroad. If a railroad and its railroad subsidiaries report to the Commission on a consolidated basis, they would collectively be considered as a *railroad*.

(b) A *railroad subsidiary*—a railroad owned or controlled by another railroad.

(c) A *waybill*, which may be referred to by other names such as mine tickets, is the document or instrument prepared from the bill of lading contract or shipper's instructions as to the disposition of the freight, and used by the railroad(s) involved as the authority to move the shipment and as the basis for